



Cigarette Deliveries and Shipments

Informational Bulletin

August 2004

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Director of Revenue

For information or forms...

- ◆ Call us at:
1 800 732-8866 or
217 782-3336
- ◆ Call our TDD (telecommunications device for the deaf) at:
1 800 544-5304
- ◆ Write us at:
Illinois Department of Revenue
P.O. Box 19044
Springfield, IL 62794-9044
- ◆ Visit our Web site at:
www.ILtax.com
- ◆ Call our 24-hour Forms Order Line at:
1 800 356-6302

This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.

To:

Carriers who deliver cigarettes and Illinois licensed cigarette distributors and manufacturers

When delivering cigarettes in Illinois, carriers must now verify that the cigarettes they deliver are either **to** or **from** an Illinois licensed cigarette distributor or manufacturer who is listed on our website.

If the delivery is to an individual, carriers must meet new requirements in addition to verifying that the package is from an Illinois licensed cigarette distributor or manufacturer listed on our website.

How do I obtain the list of Illinois licensed cigarette distributors or manufacturers?

You may view the list on our website at **www.ILtax.com**. Carriers' delivery of cigarettes is limited to packages delivered either **to** or **from** an Illinois licensed cigarette distributor or manufacturer who is on the list. We will update the list to add or remove licensees when needed.

What are the additional requirements for delivery of cigarettes to purchasers?

Besides verifying that a delivery of cigarettes to an individual is from a cigarette distributor or manufacturer listed on our website, a carrier must

- 1) verify the purchaser's age to be at least 18 years old by viewing a state or federal document displaying the person's name and date of birth or a birth certificate, **and**

- 2) obtain a signed statement from the purchaser that
 - ◆ certifies the purchaser's address,
 - ◆ certifies the purchaser's age to be at least 18 years old, **and**
 - ◆ confirms that the purchaser understands that it is illegal to
 - 1) sign another person's name on the statement,
 - 2) sell cigarettes to a person who is not yet 18 years old, **or**
 - 3) purchase cigarettes if not yet 18 years old.

Are there new requirements affecting the packaging of cigarette shipments?

Yes. If cigarettes are shipped in any packaging other than the cigarette manufacturer's original container or wrapping, the container or wrapping must be plainly and visibly marked with the word "cigarettes."

What are the penalties for noncompliance?

You may be subject to a civil penalty not to exceed \$5,000 for

- 1) the delivery of cigarettes which are **not** from or to an Illinois licensed cigarette distributor or manufacturer listed on our website, **or**
- 2) the shipment or transport of cigarettes in a package which is **not**



properly labeled. These cigarettes are also subject to seizure and forfeiture.

You may be subject to a Class A misdemeanor (and for second offenses, a Class 4 felony) for

- 1) the delivery of cigarettes which are **not** from or to an Illinois licensed cigarette distributor or manufacturer listed on our website, **or**
- 2) not obtaining the required documentation for delivery of cigarettes to individuals.